



**Republic of the Philippines
Department of Education
Lun Pandidu National High School**



**REGULAR AGENCY FUND
TRIAL BALANCE**

As Of September 30, 2024

Org. Code 070010912182

Fund Cluster Code : 01

MFO/PAP : 00000000000000

Location Co 128006000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Cash - Treasury/Agency Deposit, Trust	1010403000	68,156.73	
Cash - Modified Disbursement System (MDS), Regular	1010404000		
Other Supplies and Materials Inventory	1040499000	31,524.00	
Semi-Expendable Office Equipment	1040502000	43,374.82	
Semi-Expendable Information and Communications Technology Equipmen	1040503000	368,990.34	
Semi-Expendable Technical and Scientific Equipment	1040513000	121,000.00	
School Buildings	1060402000	14,964,481.16	
Accumulated Depreciation - School Buildings	1060402100		2,567,463.25
Office Equipment	1060502000	146,209.81	
Accumulated Depreciation - Office Equipment	1060502100		138,321.75
Technical and Scientific Equipment	1060514000	532,000.00	
Accumulated Depreciation - Technical and Scientific Equipment	1060514100		367,179.00
Advances to Officers and Employees	1990104000		
Due to Officers and Employees	2010102000	2,318.86	
Due to BIR	2020101000		
Due to GSIS	2020102000		
Due to Pag-IBIG	2020103000		
Due to PhilHealth	2020104000		
Other Payables	2999999000		50,527.24
Accumulated Surplus/(Deficit)	3010101000		13,154,563.98
Subsidy from National Government	4030101000		29,099,757.00
Salaries and Wages - Regular	5010101000	19,457,276.20	
Salaries and Wages - Casual/Contractual	5010102000	148,624.49	
Salaries and Wages - Substitute Teacher	5010103000	73,518.55	
Personnel Economic Relief Allowance (PERA)	5010201000	1,108,442.37	
Clothing/Uniform Allowance	5010204000	434,000.00	
Mid-Year Bonus	5010216000	2,016,046.00	
Retirement and Life Insurance Premiums	5010301000	2,251,746.77	
Pag-IBIG Contributions	5010302000	117,600.00	
PhilHealth Contributions	5010303000	533,081.08	
Employees Compensation Insurance Premiums	5010304000	55,300.00	
Other Personnel Benefits	5010499000	68,610.05	
Traveling Expenses - Local	5020101000	321,997.04	
Training Expenses	5020201000	645,488.21	
Office Supplies Expenses	5020301000	381,542.80	
Other Supplies and Materials Expenses	5020399000	366,997.47	
Water Expenses	5020401000	11,075.00	
Electricity Expenses	5020402000	343,775.72	



Republic of the Philippines
Department of Education



Lun Pandidu National High School

REGULAR AGENCY FUND
TRIAL BALANCE

As Of September 30, 2024

Org. Code 070010912182

Fund Cluster Code : 01

Location Co 128006000

MFO/PAP : 000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Internet Subscription Expenses	5020503000	43,218.00	
Legal Services	5021101000	2,250.00	
Janitorial Services	5021202000	125,930.00	
Security Services	5021203000	361,800.00	
Repairs and Maintenance - Buildings and Other Structures	5021304000	208,426.00	
Fidelity Bond Premiums	5021502000	15,761.25	
Representation Expenses	5029903000	4,000.00	
Transportation and Delivery Expenses	5029904000	3,250.00	
Total		45,377,812.22	45,377,812.22

Certified Correct:

MARIZ A. SILVA
Bookkeeper

Noted by:

SUSANA S. SUMAGKA, EdD.
School Principal